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7

8 BEFORE THE
BOARD OF ACCOUNTANCY
9 DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA
10

11 In the Matter of the Accusation)
Against:)

NO. AC-92-29

12 GLEN OTTO PLAUMANN, CPA)
13 P.O.Box 47550)
Phoenix, AZ 85068)

STIPULATION IN
SETTLEMENT AND DECISION

14 Certified Public Accountant)
15 No. 26792)
Respondent.)
16

17 In the interest of a prompt and speedy settlement of
18 this matter, consistent with the public interest and the
19 responsibility of the Board of Accountancy, Department of
20 Consumer Affairs (hereafter the "Board") the parties submit this
21 Stipulation and Decision to the Board for its approval and
22 adoption as the final disposition of the Accusation.

23 The parties stipulate the following is true:

24 1. An Accusation, No. AC-92-29 (hereafter the
25 "Accusation"), is currently pending against Glen Otto Plaumann,
26 CPA (hereafter the "Respondent"), before the Board. The
27 Accusation, together with all other statutorily required

1 documents, was duly served on the Respondent on or about May 3,
2 1993. Respondent filed a timely Notice of Defense. A copy of
3 the Accusation is attached as Attachment "A" and incorporated by
4 reference as if fully set forth.

5 2. At all times relevant herein, Respondent has been
6 licensed by the Board of Accountancy as a Certified Public
7 Accountant, Certificate No. 26792.

8 3. Respondent is not represented by legal counsel in
9 this matter. Respondent is aware that he has a right to legal
10 counsel at his own expense and chooses not to be represented.
11 Respondent is fully aware of the effects of this stipulation.

12 4. Respondent understands the nature of the charges
13 alleged in the Accusation and that the charges and allegations
14 constitute cause for imposing discipline upon his license to
15 practice as a certified public accountant. Respondent is fully
16 aware of his right to a hearing on the charges and allegations
17 contained in said Accusation, his right to reconsideration,
18 appeal and all other rights accorded to him pursuant to the
19 California Business and Professions Code and Government Code and
20 he freely and voluntarily waives such rights.

21 5. Respondent admits the truth of each and every
22 allegation of the Accusation No. AC-92-29, and agrees that
23 Respondent has thereby subjected his license to discipline.
24 Respondent agrees to the imposition of penalty as set out in the
25 Order below.

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1 6. Admissions made by Respondent herein are for
2 purposes of this proceeding, for any other disciplinary
3 proceedings by the Board, and for any petition for reinstatement,
4 reduction of penalty, or application for relicensure, and shall
5 have no force or effect in any other case or proceeding. In the
6 event this settlement is not adopted by the Board, the
7 stipulation will not become effective and may not be used for any
8 purpose.

9 7. In consideration of the foregoing admissions and
10 findings, the parties agree that the Board shall, without further
11 notice of formal proceeding, issue and enter an Order as follows:

12 ORDER

13 A. IT IS HEREBY ORDERED that Certified Public
14 Accountant number 26792 issued to Glen Otto Plaumann, CPA is
15 revoked.

16 1. The Board waives all demands against
17 Respondent for reimbursement of costs it incurred in the
18 investigation and enforcement of this case.

19 B. Accusation No. AC-92-29, Paragraphs Numbers 1
20 through 5, inclusive, are admitted.

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1 C. The within stipulation shall be subject to the
2 approval of the Board. If the Board fails to adopt this
3 stipulation as its Order, the stipulation shall be of no force or
4 effect for either party.

5 I concur in the stipulation and order.

6 DATED: September 1, 1993

7 DANIEL E. LUNGREN, Attorney General
8 of the State of California

9 

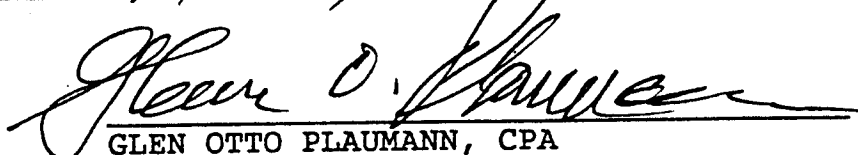
10 Reginald Rucoba
11 Deputy Attorney General

12 Attorneys for Complainant
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ACKNOWLEDGEMENT

I have carefully read and fully understand the stipulation and order set forth above. I fully understand the terms and conditions set forth in the stipulation and order. I understand that in signing this stipulation I am waiving my right to a hearing on the charges set forth in Accusation No. AC-92-29. I further understand that in signing this stipulation the Board shall enter the foregoing order revoking Certificate No. 36792 thereby revoking my right to practice certified public accountancy in the State of California.

DATED: AUGUST 25, 1992


GLEN OTTO PLAUMANN, CPA
Respondent

1 DECISION AND ORDER
2 OF THE BOARD OF ACCOUNTANCY

3 The foregoing Stipulation in Settlement and Decision,
4 No. AC-92-29, is hereby adopted as the Order of the California
5 Board of Accountancy, Department of Consumer Affairs. An
6 effective date of November 17, 1993,
7 has been assigned to this Decision and Order.

8 Made this 18th day of October, 1993.

9 *James B. Wilson*
10 FOR THE BOARD OF ACCOUNTANCY

1 DANIEL E. LUNGREN, Attorney General
of the State of California
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8 **BEFORE THE**
BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation) NO. ~~03541~~ AC-92-29
Against:)
12)
GLENN OTTO PLAUMANN CPA) ACCUSATION
13 4750 North Central Ave, 12-A)
Phoenix, AZ 85012)
14)
Certified Public Accountant No.)
15 26792)
Respondent.)
16

17 COMES NOW Complainant Carol B. Sigmann, who as cause
18 for disciplinary action, alleges:

19 1. Complainant is the Executive Officer of the
20 California State Board of Accountancy ("Board") and makes and
21 files this accusation solely in her official capacity.

22 LICENSE STATUS

23 2. On or about September 29, 1978, Certified Public
24 Accountant No. 26792 was issued by the Board to Glenn Otto
25 Plaumann CPA ("Respondent"), at all times relevant herein, said
26 Certified Public Accountant was in full force and effect, it
27 expired on or about May 1, 1988 and has not been renewed to date.

1 STATUTES

2 3. This accusation is made in reference to the
3 following statutes of the California Business and Professions
4 Code ("Code"):

5 a. Code Section 5100:

6 "After notice and hearing the board may revoke, suspend or
7 refuse to renew any permit or certificate granted under
8 Article 4 (commencing with Section 5070) and Article 5
9 (commencing with Section 5080), or may censure the holder of
10 any such permit or certificate for unprofessional conduct
11 which includes, but is not limited to, one or any
12 combination of the following causes:

13 "Dishonesty, fraud, or gross negligence in the practice
14 of public accountancy or in the performance of the
15 bookkeeping operations described in Section 5052." [Code
16 Section 5100(c)].

17 "Fiscal dishonesty or breach of fiduciary
18 responsibility or any kind including, but not limited to the
19 following:" [Code section 5100(h)]

20 "Knowing preparation, publication or dissemination
21 of false, fraudulent or materially misleading financial
22 statements, reports, or information." [Code section
23 5100(h)(1)]

24 b. Section 5107 provides, in part, that the Board
25 may request the administrative law judge, as part of the proposed
26 decision in a disciplinary proceeding, to direct any holder of a
27 permit or certificate found in violation of section 5100 (a),

1 (b), (c), (h), (i) or (j), to pay to the Board all reasonable
2 costs of investigation and prosecution of the case, including,
3 but not limited to, attorney's fees.

4 FACTS

5 4. Respondent Glenn Otto Plaumann, CPA is subject to
6 disciplinary action on account of the following:

7 a. In 1984, Respondent prepared a 1983 Individual
8 Income Tax Return (Form 1040) for his client, Pamela R.,
9 which was filed with the Internal Revenue Service.

10 b. In 1985, Respondent prepared, or caused to be
11 prepared, another 1983 Individual Income Tax Return (Form
12 1040) for his client, Pamela R. This form differed from
13 that which had been filed with the Internal Revenue Service,
14 and was known to Respondent to be false and erroneous. It
15 was prepared in order for the client to qualify for a
16 residential real estate loan. This form was not filed with
17 the Internal Revenue Service.

18 c. In 1985, Respondent prepared a 1984 Individual
19 Income Tax Return (Form 1040) for his client, Pamela R.,
20 which was filed with the Internal Revenue Service.

21 d. In 1985, Respondent prepared, or caused to be
22 prepared, another 1984 Individual Income Tax Return (Form
23 1040) for his client, Pamela R. This form differed from
24 that which had been filed with the Internal Revenue Service,
25 and was known to Respondent to be false and erroneous. It
26 was prepared in order for the client to qualify for a
27 residential real estate loan. This form was not filed with

1 the Internal Revenue Service.

2 5. As a result of the conduct described in paragraphs
3 5a, 5b, 5c and 5d above, Respondent is in violation of Code
4 section 5100 (c) and 5100 (h).

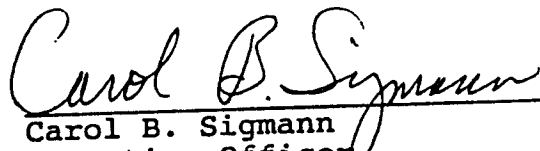
5 WHEREFORE, complainant requests that the Administrative
6 Law Judge hold a hearing on the matters alleged herein, and that
7 following said hearing, the Administrative Law Judge issue a
8 decision:

9 1. Revoking or suspending Certified Public Accountant
10 Number 26792, heretofore issued to Respondent Glenn Otto
11 Plaumann CPA;

12 2. Taking such other and further action as the deems
13 appropriate to protect the public health, safety and
14 welfare.

15 3. To direct the Respondent to pay a sum not to exceed
16 the reasonable costs of the investigation and enforcement of the
17 case.

18 DATED: April 14, 1993

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20 
21 Carol B. Sigmund
22 Executive Officer
23 Board of Accountancy
24 Department of Consumer Affairs
25 State of California

26 Complainant
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